

**THE GUIDE ASSOCIATION BIRMINGHAM**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

THE GUIDE ASSOCIATION BIRMINGHAM

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## **THE GUIDE ASSOCIATION BIRMINGHAM**

### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **Trustees**

Katherine Aguirre (resigned 22 January 2020)  
Lynne Alexander  
Sarah Banks  
Linda Bateman  
Emma Cartwright (resigned 22 September 2020)  
Liz Claybrook  
Jayne Howle  
Amanda Jones (appointed 25 February 2020)  
Elaine Kedwards  
Hazel Megahey  
Sara Miles (appointed 22 September 2020)  
Diane Morgan  
Zoe Parker  
Janice Price  
Coral Redpath  
Leah Simons  
Sue Stewart  
Jane Storer  
Stephanie Waldron

#### **Charity registered number**

524565

#### **Principal office**

Trefoil House, Brownsea Drive, Birmingham, B1 1QL

#### **Independent Examiner**

Cooper Parry Group Limited, One Central Boulevard, Blythe Valley Business Park, Solihull, West Midlands, B90 8BG

#### **Bankers**

Lloyds Bank plc, Colmore Row, Birmingham, BX1 1LT

#### **Investment Managers**

Smith & Williamson Ltd, 3rd Floor, 9 Colmore Row, Birmingham, B3 2BJ

#### **County Commissioner**

Jayne Howle

#### **Property Manager**

Linda Bateman

#### **County Treasurer**

Lynne Alexander

## **THE GUIDE ASSOCIATION BIRMINGHAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their annual report together with the financial statements of the charity for the year from 1 January 2020 to 31 December 2020.

The charity also trades under the name Girlguiding Birmingham.

#### **Objectives and Activities**

##### **a. Objectives and activities for the public benefit**

The charity's aims and objectives are described in the Royal Charter. The trustees confirm that they have had due regards for the guidance on public benefit published by the Charity Commission.

Our Commitment is:-

We continue to build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good. We give them a space to have fun.

We run Rainbows (5 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years). During 2020 Girlguiding formed a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

We support volunteers to enable them to be inspirational leaders and offering every girl the chance to be her best and to have her voice heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our County. The themes of the 2021 Strategic Plan are excellence, access, voice and capacity.

##### **b. Achievement and performance**

Girlguiding Birmingham is the operating name of The Guide Association Birmingham and part of the national guiding organisation of the United Kingdom. It is the UK's largest girl-only youth organisation and a leading charity for girls and young women.

Girlguiding Birmingham empowers girls to be their best and face the challenges of growing up today through activities involving adventure, friendship and fun and with a history that goes back over one hundred years.

When a girl becomes a Rainbow, Brownie, Guide or Ranger she usually joins a group of girls her own age and is led by carefully trained and dedicated volunteer leaders. We offer a safe, welcoming girl-only space for girls and young women to try new things, help other people and discover their capabilities whilst having fun. Girls are encouraged to choose activities, challenges and events that inspire them and our volunteers and parental support helps make it happen.

Girlguiding offers a programme with a structure that means girls can grow along with the 6 themes from Rainbows right up to Rangers. The themes are Know Myself, Express Myself, Be Well, Have Adventure, Take Action and Skills For My Future. The tried and tested programme offers something for every girl incorporates skills builders, unit meeting activities, interest badges and theme awards. The programme is updated and adapted and this has been particularly relevant during 2020 and 2021 with the impact and consequences of the global pandemic to ensure Girlguiding remains relevant.

Girlguiding Birmingham is one of the counties within Girlguiding Midlands Region.

Girlguiding Birmingham comprises of 12 divisions across the geographical county each led by a division commissioner who is a trustee and provides an annual report of the activities within their area. Within this report I have highlighted some of those activities.

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Throughout a typical year girls and leaders would be enjoying division activity days, trips and days out, holidays and camps in the UK and abroad. Our properties would be booked with external and internal bookings and the usual sounds of excited girls about to embark on another adventure. Brumjam camp, Pride 2020 and Gold service trips to destinations across the globe are just some of the events that were postponed and ultimately cancelled due to the risks associated with Covid 19.

Girlguiding Midlands partnered with Save the Children as a social action project to help change lives of disadvantaged children in 2019. There were 3 different badges available including the 100 challenge and the Christmas jumper day badge. In early 2020 units were completing their challenges and the girls in Middlepark division collected items to take to the Save the Children charity shop. Members of Girlguiding often undertake fundraising activities for external organisations and for specific unit reasons. Throughout the year there have been some tremendous fundraising activities regardless of the lockdown situation. Ladywood division Guides ran a Zoom fundraiser quiz for a forthcoming joint Scout Guide camp. A Brownie from the Yardley division 'braved the shave', having her hair shaved to raise funds for cancer research. Rainbows in Perry Barr division donated blankets, bedding, food and toys to the charity, Dogs Trust following a visit to their unit and members in Vesey division wrapped and donated toys for a local children's charity that had struggled during lockdown.

In January 2020 Weoley Rangers celebrated Burns night with a 'Scot or Not' quiz and Brownies from 2 units in Cole Valley division enjoyed a visit to the BBC at the Mailbox. In Hall Green there was the Division Annual Brownie disco and Edgbaston girls enjoyed a Division day at Trefoil House. Guides in Perry Barr division hosted a quiz night with an Australian theme with monies raised being donated to the Australian wildlife fund as animals were perishing in the Australian wildfires. Many units recognised Chinese New Year with themed evenings and activities.

February started with a Rainbow Winter Wonderland day at Trefoil House which was open to all Rainbows across the city. Middlepark division Guide, Saoirse and Brownie, Elspeth were presented with the Midlands Merit award by the Deputy Region Chief Commissioner, recognising the actions the girls took when one of their fellow Brownies was injured and bleeding badly. The girl's calm approach and swift actions getting help demonstrated what they had previously learned in first aid through Girlguiding.

Every year on 22 February we celebrate World Thinking Day. We are part of a bigger movement – the World Association of Girl Guides and Girl Scouts (WAGGGS) and World Thinking Day is a chance to connect with 10 million Girl Guides and Scouts across the globe and shout about the things we do. It has been a tradition to hold a joint Scout and Guide flag raising ceremony annually outside the Birmingham Council House on the closest Sunday to World Thinking Day. For Highbury division girls in 2020 this was their first experience of the flag raising and one of the more traditional aspects of Girlguiding.

To recognise World Thinking Day Midland Region Girlguiding had organised an event for 13,598 girls, leaders and exhibitors at the National Exhibition Centre on 22 February 2020. What an incredible sight it was to see all those girls in uniform and having so much fun in the different exhibition halls with so much to do. Every girl and leader had an opportunity to renew their Girlguiding promise and the Chief Guide was also present. The silent disco was a first for many where girls danced with their headsets tuned to the music of their choice. Fairground rides and science experiments were favourite memories of the day. Members of Trefoil Guild contributed and supported the event by running activities.

In early March 2020 there was a Diversity and Inclusion Awareness workshop held at the Trefoil House headquarters where leaders looked at issues and discussed ways to encourage member growth, awareness of what we do and how to engage more with the multicultural population of the city of Birmingham. The event was not as well attended as hoped as media reports of a new deadly virus were making headlines. Attendance at celebrations for the 60th anniversary of the 289th St David's Guide unit in Middlepark division was however well attended with former girls and leaders all enjoying the special afternoon tea and entertainment.

Leaders from Perry Barr division embraced the Park Run take over event as part of the growing guiding initiatives.

On 23 March Boris Johnson announced the first UK lockdown when we were told to stay at home. Girlguiding meetings were halted with an expectation that this might only be for a few short weeks.

In Cole Valley a division challenge was issued by the commissioner for all members to bake and earn a badge. 122 Let's Bake badges were awarded with baking undertaken by all age groups from the 5 year old Rainbow to the oldest Trefoil member.

During those first lockdown weeks girls showed their support for the NHS by wearing their uniforms and clapping for carers, painting rainbow pictures to put on display in windows and one Brownie, Amelia in Hall Green division

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

baked cakes which were safely taken to the nurses at Heartlands Hospital. In Trinity North District leaders and the older girls helped at foodbanks with the packaging and delivery of vital food parcels.

As the lockdown and restrictions continued unit leaders looked at the best ways to support the girls. Some units used Skype or Zoom to hold virtual meetings whilst others shared ideas on Facebook or WhatsApp and delivered resources. Inevitably some girls and leaders struggled with virtual delivery and many of our volunteers were extremely busy as key workers or faced changed working arrangements and difficult circumstances. Volunteers at the Onaway unit at Birmingham Children's Hospital had to suspend all activities.

There has been a significant increase in girls using the Girlguiding resources to achieve interest badges, complete challenges and many have successfully achieved Bronze, Silver and Gold awards. Badge sales have increased significantly and the Birmingham volunteer led shop team have responded well providing on line orders and when possible Covid secure opening for direct customer sales.

The majority of leaders have embraced the use of virtual meetings for planning, finance, networking, division AGMs and long service celebrations. Girlguiding UK provided a number of free Zoom accounts which helped to facilitate meetings. Guidelines have been set to ensure all the virtual activities are safe and usually the girl's parent is in the room so they too have enjoyed the activities and may have gained a greater insight into what we do.

Some units have invited external speakers to enhance the virtual unit activities. In Yardley division they have had visits from a story teller, magician and laughing yoga tutor. Highbury Rainbows had a visiting goat and were able to see the farm and find out all about the species. In Northfield division one unit had a zoo visit and a private tour of a farm all done virtually. In Kings Norton division they have particularly enjoyed a Kahoot quiz, wink murder and a virtual escape room. Scavenger hunts have been a very popular activity with the girls. Leaders have found an advantage to virtual cookery or messy craft sessions as any mess is at the girl's home and does not necessitate the leader having to clear up. Girls have made mug cakes, pizza, pasta bake, ice-cream made in a bag, iced gingerbread houses, Rainbow fudge and chocolate bark. There have been some virtual bake offs with harsh sibling judges.

In Trinity Division they had a virtual camp in July 2020 and there have been numerous virtual sleepovers throughout the year and across the county. The County Virtual Festive Sleepover in December was a weekend full of activities including a decorated den building competition which was open to all girls and was provided without charge other than the option to buy a badge. The sleepover was advertised on social media and attracted individuals and units from as far as Scotland and the badge sales returned an unexpected profit.

The Arts team leaders have provided a number of arts and crafts packs with associated video clips and subject information which could be used by an individual girl at home or as unit activity. The high quality packs have proved very popular and provided a valuable resource during the lockdown period.

Girlguiding is open to girls of all faiths and abilities and we recognise events and significant dates in the diary. Chinese lanterns were made to celebrate Chinese New Year. Girls in Kings Norton division made pancakes on Shrove Tuesday. Bunting was made by the girls for the VE Day celebrations, witches and ghosts were made in Hall Green division for Halloween. There were craft activities and Bollywood dancing for Diwali and activities around Remembrance in November. Also, in that month Girls in Vesey division embraced the Act your Age challenge for Children in Need supporting children with disabilities.

Trefoil Guild acts like a branch of Girlguiding and its members support the Guiding ethos including the pledge to help others. Members of Birmingham guilds pass on their skills and knowledge to local guiding units as well as taking on their own new adventures. Whilst it is open to members aged 18 plus many of the members are older and some clinically vulnerable, therefore much of 2020 has been spent at home for their safety. Nevertheless, they have been busy with examples such as sewing laundry bags for nurses working on the front line of the Covid situation. Many guild members have embraced new technology. We are always grateful for their help and support.

With no regular meetings and loss of revenue for bookings at our properties there was concern over finances and reduction in membership. It was inevitable that some of the volunteers and girls did not feel comfortable or able to engage in virtual activities and as a result volunteer leader numbers and girl membership have reduced by approximately 20%. This situation has been mirrored by other Girlguiding counties and uniformed organisations. As the year progressed we were able to take advantage of grants to recognise lost income from

## **THE GUIDE ASSOCIATION BIRMINGHAM**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020**

property bookings and support to the upkeep of properties. Whilst this has not covered the complete shortfall of usual income it has been beneficial.

Many units were eligible for grants promoted by Girlguiding as they usually meet in areas categorised by government as areas of deprivation and need. The grants have enabled units to cover subscription costs and buy resources. As we slowly return to face to face Guiding challenges lie ahead as some of the venues for meeting have suffered financial losses and we anticipate that some units may be seeking alternative accommodation.

We have 2 paid members of staff who have continued to work to support operational activity albeit under different working arrangements. Girlguiding could not operate without the wonderful commitment of its volunteer leaders and helpers. Thanks and recognition are important for volunteers. Long service and other awards are usually presented at a ceremony at the Trefoil House headquarters each year. A virtual award ceremony was held in March 2021 to recognise the long service achievements for 2020. An amazing combined total of 1,350 years service was recognised. In November 2020 Rainbow and Brownie leader, Maggie Jones from Perry Barr Division received a Girlguiding Laurel Award which recognises exceptional service. The virtual event was planned as a surprise for Maggie with the help of her daughter and it was a truly uplifting event.

Despite the success of the Covid-19 vaccine programme and easing of lockdown restrictions we live in challenging times, but there is optimism for the future of Girlguiding Birmingham. The financial situation is stable and whilst the membership numbers have reduced there are initiatives and determination to grow numbers and attract new members as we resume activities and children want to mix and share adventures. We are grateful to all our advisers whether paid or voluntary who support our activities and remain committed to keep the Guiding flame burning.

#### **c. Financial review**

The charity had total income of £199,550 (2019: £177,436). The result for the year shows a surplus of £78,865 (2019: £43,115) which is reinvested into charitable activity.

#### **d. Investment policy and performance**

The objective is to sustain the value of the investment portfolio whilst realising a modest income, with low risk. Investments are managed on behalf of the Association by Smith and Williamson Ltd, 3rd Floor, 9 Colmore Row, Birmingham, B3 2BJ. The regular reports received from Smith and Williamson are reviewed by the Finance Committee and reported to the County Executive Committee.

#### **e. Principal risks and uncertainties**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks facing Girlguiding Birmingham are regularly reviewed and further work will be ongoing in 2021/22 to monitor actions and make recommendations.

## **THE GUIDE ASSOCIATION BIRMINGHAM**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **f. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

#### **g. Covid-19**

2020 was a particularly challenging year for Girlguiding Birmingham to show how flexible, resilient and responsive our members have been. During national and regional lockdown periods, not all units could meet. Many units moved their meeting to online platforms or a blend of online and in person where government guidelines allowed. Leaders adapted their approach and provided many new and exciting experiences for their young members. Some areas joined together to support volunteers who are key workers, some delivered packs to young members where online was not possible. There were restrictions on Rangers (as older girls were classed as adults), preventing them from joining in.

Training for adults was quickly adapted and run as online sessions ensuring that our leaders received the support they needed to continue to run meetings and activities virtually.

Budgets and plans were reviewed and updated frequently as the pandemic impacted what members of the County could or could not do. The revised plans enabled volunteers to support their members.



## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

#### Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

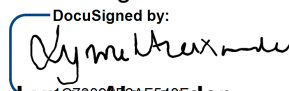
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 27 October 2021 and signed on their behalf by:

DocuSigned by:  
  
 Jayne Howle  
 County Commissioner

DocuSigned by:  
  
 Lynne Alexander  
 Trustee

## THE GUIDE ASSOCIATION BIRMINGHAM

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

#### Independent Examiner's Report to the Trustees of The Guide Association Birmingham (the 'charity')

I report to the charity Trustees on my examination of the accounts of the above charity for the year ended 31 December 2020.

#### Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

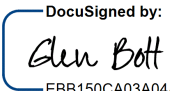
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

#### Use of my report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:   
Glen Bott FCA

Dated: 31 October 2021

Cooper Parry Group Limited, One Central Boulevard, Blythe Valley Business Park, Solihull, West Midlands, B90 8BG

## THE GUIDE ASSOCIATION BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Donations and legacies	2	87,916	87,916	620
Charitable activities	3	104,718	104,718	169,524
Investment income	5	6,916	6,916	7,292
<b>Total income</b>		<u>199,550</u>	<u>199,550</u>	<u>177,436</u>
<b>Expenditure on:</b>				
Raising funds		1,151	1,151	1,172
Charitable activities	6	119,822	119,822	166,443
<b>Total expenditure</b>		<u>120,973</u>	<u>120,973</u>	<u>167,615</u>
<b>Net income before other recognised gains and losses</b>		<u>78,577</u>	<u>78,577</u>	<u>9,821</u>
Other recognised gains	10	288	288	33,294
<b>Net movement in funds</b>		<u>78,865</u>	<u>78,865</u>	<u>43,115</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	14	<u>663,185</u>	<u>663,185</u>	<u>620,070</u>
<b>Total funds carried forward</b>		<u><u>742,050</u></u>	<u><u>742,050</u></u>	<u><u>663,185</u></u>

The notes on pages 11 to 20 form part of these financial statements.

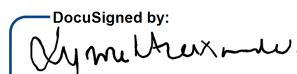
## THE GUIDE ASSOCIATION BIRMINGHAM

BALANCE SHEET  
AS AT 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	9		156,934		160,504
Investments	10		259,341		267,935
			<u>416,275</u>		<u>428,439</u>
<b>Current assets</b>					
Stocks	11	20,733		18,815	
Debtors	12	3,564		7,326	
Cash at bank and in hand		310,335		217,839	
		<u>334,632</u>		<u>243,980</u>	
<b>Creditors:</b> amounts falling due within one year	13	(8,857)		(9,234)	
<b>Net current assets</b>			<u>325,775</u>		<u>234,746</u>
<b>Net assets</b>			<u>742,050</u>		<u>663,185</u>
<b>Charity Funds</b>					
Unrestricted funds	14		<u>742,050</u>		<u>663,185</u>
<b>Total funds</b>			<u>742,050</u>		<u>663,185</u>

The financial statements were approved by the Trustees on 27 October 2021 and signed on their behalf, by:

DocuSigned by:  
  
 6466AF3F81DF422...  
**Jayne Howle**  
 County Commissioner

DocuSigned by:  
  
 1C73894F2AF543E...  
**Lynne Alexander**  
 Trustee

The notes on pages 11 to 20 form part of these financial statements.

## **THE GUIDE ASSOCIATION BIRMINGHAM**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **1. Accounting Policies**

##### **1.1 Basis of preparation of financial statements**

The Guide Association Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to build girls' confidence, give them a voice and give them a chance to fulfil their full potential.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Accounting Policies (continued)

##### 1.3 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Rents are accounted for on an accruals basis.

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned in the year. Associated tax recoveries are included for all amounts shown as income.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

##### 1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Accounting Policies (continued)

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Not depreciated
Fixtures and fittings	-	25% straight line
Other fixed assets	-	10% reducing balance

No depreciation is provided on freehold land or buildings on the basis the residual value is assessed as being so high that any depreciation would be immaterial to the accounts.

##### 1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 1.7 Debtors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### 1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### 1.9 Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### 1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Other recognised gains/(losses)' in the Statement of financial activities.

## **THE GUIDE ASSOCIATION BIRMINGHAM**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **1. Accounting Policies (continued)**

##### **1.11 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **1.12 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **1.13 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### **1.14 Government grants**

Government grants credited to the Statement of financial activities as the related expenditure is incurred.

##### **1.15 Share in Narrowboat**

The Guide Association Birmingham owns 75% share in a narrowboat with GirlGuiding Northamptonshire. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. The accounts include only the Guide Association Birmingham share of the narrowboat.

##### **1.16 Employee benefits**

The Guide Association Birmingham operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

##### **1.17 Tax**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of charitable for UK corporation tax purposes.



## THE GUIDE ASSOCIATION BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

## 2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations and legacies	54,816	54,816	620
Government grants	33,100	33,100	-
	<hr/>	<hr/>	<hr/>
Total donations and legacies	87,916	87,916	620
	<hr/>	<hr/>	<hr/>
<b>Total 2019</b>	620	620	
	<hr/>	<hr/>	

## 3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Charitable activities	104,718	104,718	169,524
	<hr/>	<hr/>	<hr/>
<b>Total 2019</b>	169,524	169,524	
	<hr/>	<hr/>	

## 4. Income from charitable activities

	Total funds 2020 £	Total funds 2019 £
TLC Lottery	265	338
International Fund	296	1,840
Friends of Birmingham Guiding	758	1,655
County Events	3,003	3,281
Badges	186	203
Training	222	2,878
Duke of Edinburgh	932	2,824
Baden Powell Challenge	-	3,783
County Shop	24,061	47,444
Trefoil House Letting Fees	9,828	29,443
Other Income	4,847	11,940
County Subscriptions	60,320	63,895
	<hr/>	<hr/>
	104,718	169,524
	<hr/>	<hr/>
<b>Total 2019</b>	169,524	
	<hr/>	

All income was recognised in unrestricted funds in both 2020 and 2019.

## THE GUIDE ASSOCIATION BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

## 5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Dividends and Interest	6,916	6,916	7,292
<b>Total 2019</b>	<b>7,292</b>	<b>7,292</b>	

## 6. Expenditure on charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	21,366	21,366	26,082
Insurance	9,738	9,738	14,436
Premises expenses	33,603	33,603	32,797
Telephone	2,324	2,324	1,303
Furniture and equipment	58	58	1,629
Cleaning	466	466	2,384
Office expenses	1,800	1,800	1,759
Printing, postage and stationery	1,903	1,903	4,132
Bad debt	298	298	336
Depreciation	3,570	3,570	3,468
County events	8,401	8,401	3,054
Badges	435	435	887
Training	826	826	2,628
Duke of Edinburgh	3,296	3,296	2,553
Baden Powell Challenge	-	-	2,725
County Shop	18,806	18,806	40,215
International fund	333	333	2,355
Friends of Birmingham Guiding	496	496	6,831
Unit assistance	-	-	3,287
Governance costs	6,330	6,330	6,802
County and divisional expenses	2,753	2,753	5,802
Car allowance	432	432	978
Donations	2,588	2,588	-
<b>Total</b>	<b>119,822</b>	<b>119,822</b>	<b>166,443</b>

In 2019 all expenditure was allocated to unrestricted funds.

# THE GUIDE ASSOCIATION BIRMINGHAM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 7. Net income/(expenditure)

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets: - owned by the charity	3,570	3,468

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

### 8. Staff costs

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	21,366	26,082

The average number of persons employed by the charity during the year was as follows:

	2020 No.	2019 No.
Administration	2	2

No employee received remuneration amounting to more than £60,000 in either year.

### 9. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Other fixed assets £	Total £
<b>Cost</b>				
At 1 January 2020 and 31 December 2020	125,941	1,364	72,000	199,305
<b>Depreciation</b>				
At 1 January 2020	-	1,238	37,563	38,801
Charge for the year	-	126	3,444	3,570
At 31 December 2020	-	1,364	41,007	42,371
<b>Net book value</b>				
At 31 December 2020	125,941	-	30,993	156,934
At 31 December 2019	125,941	126	34,437	160,504

## THE GUIDE ASSOCIATION BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

## 10. Fixed asset investments

	Listed securities £
<b>Market value</b>	
At 1 January 2020	267,935
Disposals	(8,882)
Net realised gain	288
	<hr/>
At 31 December 2020	259,341
	<hr/>
<b>Historical cost</b>	202,077
	<hr/>

## Investments at market value comprise:

	2020 £	2019 £
Listed investments	259,341	267,935
	<hr/>	<hr/>

All the fixed asset investments are held in the UK.

## 11. Stocks

	2020 £	2019 £
Goods for resale	20,733	18,815
	<hr/>	<hr/>

## 12. Debtors

	2020 £	2019 £
Trade debtors	418	2,968
Prepayments and accrued income	3,146	4,358
	<hr/>	<hr/>
	3,564	7,326
	<hr/>	<hr/>

## 13. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	413	960
Accruals and deferred income	8,444	8,274
	<hr/>	<hr/>
	8,857	9,234
	<hr/>	<hr/>

## THE GUIDE ASSOCIATION BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

## 14. Statement of funds

## Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
<b>Designated funds</b>						
Designated Funds - Bequests	-	-	-	54,284	-	54,284
<b>General funds</b>						
General Funds	663,185	199,550	(120,973)	(54,284)	288	687,766
Total Unrestricted funds	663,185	199,550	(120,973)	-	288	742,050
Total of funds	663,185	199,550	(120,973)	-	288	742,050

The designated funds are amounts received in Bequests from former members of Girlguiding Birmingham during 2020 and have been set aside for special projects when the future redevelopment of the site Trefoil House occupies in Birmingham is redeveloped and the organisation moves to new premises.

Due to the ongoing pandemic situation no firm plans have been made for specific projects. However, as Girlguiding Birmingham celebrated its centenary in 2020 recognition of this and planning of a future event is likely and the presentation of a specially designed badge.

There is a current review of the website and IT provision which is likely to lead to invitations to tender for a new provision. Additional works may be needed to maintain Trefoil House depending on the outcome of a likely sale of the building.

## Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2019 £
General Funds	620,070	177,436	(167,615)	33,294	663,185
Total of funds	620,070	177,436	(167,615)	33,294	663,185

# THE GUIDE ASSOCIATION BIRMINGHAM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 15. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	156,934	156,934
Fixed asset investments	259,341	259,341
Current assets	334,632	334,632
Creditors due within one year	(8,857)	(8,857)
	<u>742,050</u>	<u>742,050</u>

#### Analysis of net assets between funds - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	160,504	160,504
Fixed asset investments	267,935	267,935
Current assets	243,980	243,980
Creditors due within one year	(9,234)	(9,234)
	<u>663,185</u>	<u>663,185</u>

### 16. Related party transactions

There were no transactions with trustees or organisations connected to trustees during the year.